TAX RENTAL AGREEMENT

BETWEEN THE

GOVERNMENT OF CANADA

AND THE

GOVERNMENT OF THE PROVINCE OF SASKATCHEWAN

DATED SEPTEMBER 29, 1952

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

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MEMORANDUM OF AGREEMENT MADE THIS 29TH DAY OF SEPTEMBER, 1952

BETWEEN:

THE GOVERNMENT OF CANADA (hereinafter called "Canada"), represented herein by the Honourable Douglas Charles Abbott, Minister of Finance, ...

OF THE FIRST PART;

AND

THE GOVERNMENT OF SASKATCHEWAN (hereinafter called "the Province"), represented herein by the Honourable Clarence Melvin Fines, Provincial Treasurer,

OF THE SECOND PART.

WHEREAS, in view of the expiry on March 31, 1952, of the period of five years prescribed in the Tax Rental Agreement, 1947, under which Canada agreed to make certain payments to the Province and the Province agreed to suspend the levying and collection of income taxes, corporation income taxes, corporation taxes and succession duties as therein defined and except as therein provided, and in view of the desire of the Parties hereto to continue to avoid as far as practicable a dual system of direct taxation, the Parties hereto have resolved to enter into a further agreement designed

(a) to establish a more equitable system of taxation throughout Canada by reducing duplication of direct taxation and of machinery for the collection of direct taxes,

(b) to give a greater measure of stability to the revenues of the Province in order to enable it more adequately to carry out its responsibilities, and

(c) to enable Canada, with the co-operation of provincial governments, to carry out fiscal and other national policies intended to maintain high levels of employment and production;

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And Whereas for these purposes Canada has agreed to pay to the Province the amounts hereinafter provided for and the Province has agreed to refrain from levying and collecting certain taxes hereinafter mentioned;

And Whereas it is agreed that neither Canada nor the Province shall be deemed by reason of having entered into this agreement to have surrendered, abandoned or given over to the other any of the powers, rights, privileges, or authorities vested in it under the provisions of the British North America Act, 1867, and any amendments thereto, or otherwise, or to have impaired any of such powers, rights, privileges or authorities;

Now Therefore this agreement witnesseth that Canada and the Province agree as follows:

COVENANT BY CANADA

1. In respect of each of the five fiscal years commencing on the first day of April in the period from April 1, 1952 to March 31, 1957, Canada will pay to the Province, in the manner and at the times hereinafter provided, in addition to amounts payable in respect of statutory subsidies during the said year and subject to the deduction provided for in clause five, the amount by which

(a) the guaranteed minimum annual amount hereinafter fixed, or

(b) the adjusted annual amount calculated as hereinafter provided,

whichever is the greater, exceeds the amounts payable in respect of statutory subsidies during the fiscal year that commenced in 1952.

COVENANT BY THE PROVINCE

2. Subject as hereinafter provided,

(a) the Province will not impose or permit any municipality to impose

(i) individual income taxes or corporation income taxes on income of the period commencing on January 1, 1952, and ending on December 31, 1956, or

(ii) corporation taxes on corporations payable during, or in respect of any act, matter or thing done, occurring, arising or any operations or activities carried on during, the said period;

(b) the Province will not impose or permit any municipality to impose succession duties on successions or transmissions consequent upon, or on property passing upon, the death of any person in the period commencing on April 1, 1952, and ending on March 31, 1957;

(c) without restricting the generality of sub-paragraphs (a) and (b) of this paragraph, the Province will take such action as is necessary to ensure that neither the Province nor any municipality will assess, levy or collect any of the taxes therein mentioned, respectively, in or in respect of the periods therein mentioned, respectively, and in particular, but not so as to restrict the generality of the foregoing will repeal, suspend or nullify or cause to be or to remain repealed, suspended or nullified, during the said periods respectively, the enactments enumerated in Appendix "A" imposing the taxes mentioned in the said sub-paragraphs, respectively, and any other enactments of the Province providing for the imposition of the said taxes, respectively, and will not, during the said respective periods amend, revise, re-enact or bring into operation any of the said enactments or enact any new enactments in the place thereof; and

(d) the Province will not impose or permit any municipality to impose any tax on any security or any other tax that would have the effect of evading the true intent and purpose of this agreement which is, except as specifically provided in this agreement, to secure the sole occupancy of the individual income, corporation income and corporation tax fields and the succession duty field to Canada during the periods mentioned in sub-paragraphs (a) and (b) of this paragraph respectively.

NATURAL RESOURCES

3. (1) Notwithstanding anything contained in clause two, the Province may, during the period commencing on January 1, 1952, and ending on December 31, 1956, impose, levy and collect royalties and rentals on or in respect of natural resources within the Province.

(2) Notwithstanding anything contained in clause two, the Province and any municipality authorized by the Province may, during the period mentioned in paragraph one of this clause, impose, levy and collect taxes on income derived from mining operations or

income derived from logging operations, or from both, carried on in the Province during the said period, but the Province will not permit a municipality to impose such a tax except in lieu of a tax on property or on any interest in property, other than residential property or any interest therein, of the person carrying on the said mining or logging operations.

(3) Canada will allow as a deduction in computing income under The Income Tax Act of the period mentioned in paragraph one of this clause, royalties and rentals, and taxes, mentioned in paragraphs one and two of this clause, respectively.

COMPUTATION AND MANNER OF PAYMENT

Determination of Payment

4. (1) The guaranteed minimum annual amount referred to in clause one is $20,026,085.00, being the amount determined by increasing the amount of $15,291,490.00, (the guaranteed minimum annual amount under the Tax Rental Agreement 1947), by the product obtained by multiplying

(a) the ratio that the value of the gross national product at market prices per capita in the calendar year 1948 bears to the said value in the calendar year 1942, it being agreed that the value of the gross national product at market prices per capita in the calendar year 1942 was $904·32470 and in the calendar year 1948 was $1,206·65886 and that the said ratio, expressed as a percentage is 133·43204 per cent,

by

(b) the ratio that the population of the Province for the calendar year 1948 bears to the said population for the calendar year 1942, it being agreed that the population of the Province in the calendar year 1942 was 848,000 persons and in the calendar year 1948 was 832,304 persons, and that the said ratio, expressed as a percentage, is 98·14906 per cent,

it being agreed that the product so obtained, expressed as a percentage is 130·96229 per cent.

(2) The adjusted annual amount referred to in clause one will, in respect of a fiscal year, be an amount determined with reference to the calendar year immediately preceding that fiscal year, such amount being the greater of

(a) the guaranteed minimum annual amount, or

(b) the amount that is the product of $20,026,085.00 (the guaranteed minimum annual amount) and the product obtained by multiplying

(i) the ratio that the value of the gross national product per capita in that calendar year bears to the said value in the calendar year 1948,

by

(ii) the ratio that the population of the Province for that calendar year bears to the said population for the calendar year 1948, which, it is agreed, was 832,304 persons.

(3) For the purposes of paragraph two of this clause,

(a) the ratio that the population of the Province for each of the calendar years 1951, 1952, 1953, 1954 and 1955 bears to the said population for the calendar year 1948 shall be the said ratio as certified by the Dominion Statistician, and for the purpose of computing the said ratio, the population of the Province shall be,

(i) for the calendar year 1951, 831,728 persons, being the population of the Province as ascertained by the census thereof taken in that year, and

(ii) for each of the calendar years 1952, 1953, 1954 and 1955, the population of the Province as estimated by the Dominion Statistician, and where a census is taken in the Province in the calendar year 1956, the population of the Province for each of those years as computed by the Dominion Statistician on the assumption that the population changed uniformly in each year succeeding the calendar year 1951 by one-fifth of the number of persons by which the population in the calendar year 1956, as ascertained by the census thereof, differed from the population in the calendar year 1951;

(b) the population of Canada, for the purpose of computing the gross national product per capita, shall be,

(i) for the calendar year 1948, 13,283,728 persons, being the sum of the populations of the provinces of Canada, Newfoundland, and the Yukon and Northwest Territories, computed by the Dominion Statistician on the assump-

tion that the population of each province changed uniformly in each year between 1942 or the year of the census last preceding the year 1948, whichever was later, and the population of 1951 as ascertained by the census thereof, and that for the purpose of such computation the 1948 population of Newfoundland was 344,694 persons, of the Yukon Territory was 7,731 persons, and of the Northwest Territories was 14,669 persons,

(ii) for the calendar year 1951, 14,009,429 persons being the population as ascertained by the census thereof taken in that year, and

(iii) for each of the calendar years 1952, 1953, 1954 and 1955, the sum of the populations of the Provinces of Canada, the Yukon Territory and the Northwest Territories in that year, the population of each such Province or Territory to be the population thereof as estimated by the Dominion Statistician or in the case of a Province or Territory in which a census is taken in the calendar year 1956, the population thereof as computed by the Dominion Statistician on the assumption that the population changed uniformly in each year succeeding the calendar year 1951 by one-fifth of the number of persons by which the population in the calendar year 1956, as ascertained by the census thereof differed from the population in the calendar year 1951; and

(c) the ratio that the value of the gross national product per capita in any calendar year bears to the said value in the calendar year 1948 shall be the said ratio as certified by the Dominion Statistician pursuant to estimates of the said values made by him on February 28, 1957.

(4) For the purpose of establishing the ratios to be certified by the Dominion Statistician under this clause in respect of the value of gross national product per capita, any part of a dollar included in the value of gross national product per capita shall be expressed as a decimal fraction of five digits after the decimal point, and, in any certificate provided by the Dominion Statistician under this clause, the ratios therein mentioned in respect of the population of the Province and of the value of gross national product per capita shall

be expressed as the percentage that the said population and value, respectively, for the later relevant year, are of the said population and value, respectively, for the earlier relevant year and a fractional part of one per cent shall be expressed as a decimal fraction of five digits after the decimal point.

Deduction of Certain Corporation Income Tax Revenue Losses from the Payment

5. (1) Where, during the period commencing on January 1, 1952, and ending on December 31, 1956

(a) the whole or any part of the business or undertaking or of the property or assets employed in the business or undertaking of a corporation that is subject to tax under The Income Tax Act, is acquired

(i) by Her Majesty in right of the Province or by any agent or servant of Her Majesty in such right,

(ii) by any municipality or any public authority in the Province the income of which is exempt from taxation under the said Act, or

(iii) by any incorporated company the income of which is exempt from taxation under paragraph (d) of subsection one of section fifty-seven of the said Act, or any enactment in the place thereof to the like effect, by reason of ownership of stock by Her Majesty or any agent, servant, municipality, or public authority aforesaid,

with the result that the said corporation ceases to carry on business, or

(b) the stock of a corporation is so acquired with the result that the income of the corporation thereupon becomes exempt from taxation under paragraph (d) of subsection one of section fifty-seven of the said Act or any enactment in place thereof to the like effect, or

(c) voting shares of a corporation are so acquired with the result that a majority of the said shares is held by Her Majesty or any agent, servant, municipality, public authority, or incorporated company aforesaid, or

(d) the whole or any part of the business or undertaking or of the property or assets of a corporation as aforesaid is so acquired or is acquired by a corporation the majority of the voting shares of which are held by Her Majesty or any such agent, servant, municipality, public authority, or incorporated company aforesaid, but the corporation does not as a result cease to carry on business,

the loss of revenue under the said Act, computed as provided in this clause, sustained by Canada as a result of the said acquisition in respect of any taxation year or part of a taxation year of the said corporation during the remainder of the said period after the said acquisition, may be deducted in the manner hereinafter provided from the payments remaining to be paid by Canada to the Province under this agreement or shall as hereinafter provided be paid by the Province to Canada.

(2) For the purposes of this clause, in the case of an acquisition mentioned in sub-paragraphs (a) or (b) of paragraph one of this clause, the loss of revenue sustained by Canada in respect of any taxation year of a corporation shall be the amount of the tax that Canada would have been entitled to receive under The Income Tax Act in respect of the said year but for such acquisition, at the rate of tax applicable in the said year, if the income of the corporation during the said year had been the average annual income of the corporation during the last three complete taxation years prior to the said acquisition, or if the business or undertaking of the corporation was not carried on or operated during the whole of the said three years, the average annual income of the corporation during such portion thereof as the business was carried on or operated.

(3) For the purpose of this clause in the case of an acquisition mentioned in sub-paragraph (c) of paragraph one of this clause, the loss of revenue sustained by Canada in respect of any taxation year of a corporation shall be the amount by which

(a) the amount of the tax that Canada would have been entitled to receive in respect of the said year but for such acquisition, computed in the manner described in paragraph two of this clause

exceeds

(b) the tax that Canada actually becomes entitled to receive under the said Act from the corporation in respect of the said taxation year.

(4) For the purposes of this clause, in the case of an acquisition mentioned in sub-paragraph (d) of paragraph one of this clause, the loss of revenue sustained by Canada shall be the amount by which the tax actually received by Canada under the said Act from the corporation in respect of the said year is less than the tax Canada would have been entitled to receive but for the acquisition and if the Province and Canada do not agree as to the said amount, it shall be determined by a chartered accountant to be appointed for such purpose by the Minister of Finance of Canada on the recommendation of the President of the Canadian Institute of Chartered Accountants at the request of the Province or Canada.

(5) For the purposes of this clause the amount of the loss of revenue sustained by Canada in respect of a taxation year of a corporation that commences before and ends on or after January 1, 1957, shall be that proportion of the amount of the loss of revenue sustained by Canada in respect of the whole of the said taxation year computed as provided in paragraph two, three or four of this clause, as the case may be, that is the same as the proportion that the number of days in the said taxation year before the said date is of the number of days in the whole of the said year.

(6) The amount of the loss of revenue referred to in paragraph one of this clause sustained by Canada in respect of any taxation year or part of a taxation year of a corporation shall, upon being determined, be deducted from the amount payable under clause one in respect of the fiscal year therein mentioned in respect of which the next following quarterly instalment payable under clause six is payable, by deducting the said amount in equal shares from the quarterly instalments remaining payable under clause six at the time of the said determination in respect of the said year.

(7) The Province will pay to Canada an amount equal to any loss of revenue sustained by Canada referred to in paragraph one of this clause that has not been deducted from instalments payable under this agreement by Canada to the Province in the manner hereinbefore in this clause provided, forthwith after payment of the last such instalment if the amount is then determined, or if the amount is not then determined forthwith after the amount thereof is determined.

(8) This clause shall not apply in respect of the acquisition of the business, undertaking, assets, or stock of a company whose chief business is determined by the Minister of National Revenue of Canada to be the generation for distribution to, or the distribution to the public of electrical energy, gas or steam.

Manner of Payment

6. (1) For the purpose of estimating the amount payable in respect of a fiscal year mentioned in clause one, the Dominion Statistician will, not later than the fifteenth day of June in the said fiscal year, furnish to the Minister of Finance of Canada and to the Provincial Treasurer of the Province respectively, his certificate setting forth

(a) the ratio that the population of the Province for each of the two calendar years preceding the said fiscal year bears to the said population for the calendar year 1948 as the said ratio is then estimated by him, and

(b) the ratio that the value of the gross national product per capita in each such calendar year bears to the value of the gross national product per capita in the calendar year 1948, as the said ratio is then estimated by him,

except that the first certificate furnished under this paragraph need not set forth the said ratios in respect of the calendar year 1950.

(2) The first certificate issued under paragraph one shall describe the difference, if any, between

(a) the methods and concepts employed by the Dominion Statistician in estimating the values of gross national product in respect of which the ratios mentioned in sub-paragraph (b) of paragraph one were established, and

(b) the methods and concepts described in the book entitled "National Accounts, Income and Expenditure, 1926-1950",

and each subsequent certificate issued under paragraph one shall describe the difference, if any, between

(c) the methods and concepts mentioned in sub-paragraph (a), and

(d) the methods and concepts employed in estimating the said values in respect of which the ratios set out in the last preceding certificate issued by him under paragraph one were established.

(3) The amount payable by Canada to the Province under clause one in respect of any fiscal year therein mentioned shall be estimated forthwith after the certificate is furnished under paragraph one in that fiscal year, and, for that purpose, the calculations provided for in paragraph two of clause four shall be made on the basis of the information in that certificate.

(4) Subject to the provisions of this clause and to the deduction provided for in clause five, Canada will pay to the Province on account of the amount finally to be paid in respect of a fiscal year the amount estimated in accordance with paragraph three of this clause to be payable in respect of that fiscal year, in quarterly instalments in the proportions and on the days following:

twenty-five per cent on June 30, of the fiscal year,

twenty-five per cent on September 30, next following,

twenty-five per cent on December 31, next following,

twenty-five per cent on March 31, next following,

except that the instalment that would otherwise be payable on June 30, 1952, shall be paid forthwith after the execution of this agreement and the instalment that would otherwise be payable on March 31, 1957, shall be determined and paid in accordance with paragraph nine.

(5) The estimated amount payable under clause one in respect of a fiscal year therein mentioned commencing in the calendar year 1952, 1953, 1954 or 1955, shall be recalculated forthwith after the fifteenth day of June in the next following fiscal year on the basis of the relevant ratios of population and of values of gross national product per capita set out in the certificate of the Dominion Statistician furnished under paragraph one of this clause in the said next following fiscal year.

(6) If the amount estimated to be payable under clause one recalculated in accordance with paragraph five is greater than the said amount as estimated under paragraph three, Canada will be liable to pay to the Province, or if less, the Province will be liable to pay to Canada, at the time for payment of the instalment under this clause next following the said recalculation, the amount of the difference; and if the amount of the difference is payable by the Province to Canada, Canada may deduct the said amount from the said following instalment or any subsequent instalment under this agreement.

(7) The Dominion Statistician will, as soon as is possible after February 28, 1957, but not later than April 15, 1957, furnish to the Minister of Finance of Canada and to the Provincial Treasurer of the Province respectively, his certificate setting forth

(a) the population of the Province and the population of Canada for each of the calendar years 1951, 1952, 1953, 1954 and 1955, computed as provided in sub-paragraphs (a) and (b), respectively, of paragraph three of clause four, and the ratio that the population of the Province for each of the said years bears to the population of the Province for the year 1948;

(b) the value of the gross national product in each such calendar year as then estimated by him and the ratio that the said value per capita in each such calendar year bears to the said value per capita in the year 1948 as then estimated by him; and

(c) the difference, if any, between the methods and concepts employed by him in estimating the values of the gross national product in respect of which the ratios mentioned in sub-paragraph (b) of this paragraph were established and the methods employed by him in estimating the said values in respect of which were established the ratios previously certified by him pursuant to which

(i) the estimated amount payable under clause one in respect of each of the fiscal years mentioned in paragraph five was recalculated as provided in the said paragraph, and

(ii) the estimated amount payable in respect of the fiscal year commencing in the calendar year 1956, was calculated as provided in paragraph three,

and the certificate shall be final and conclusive for the purpose of this agreement.

(8) The total amount payable by Canada to the Province under clause one in respect of the five fiscal years mentioned therein shall be finally calculated forthwith after the certificate is furnished by the Dominion Statistician in accordance with paragraph seven, the said calculations to be made on the basis of the information in the certificate.

(9) Subject to paragraph eleven, Canada will, within fifteen days after the day on which the Dominion Statistician furnishes his certificate under paragraph seven, but not later than April 30, 1957, pay to the Province as a final payment the amount by which

(a) the total amount payable by Canada calculated under paragraph eight

exceeds

(b) the aggregate of the payments made on account thereof by Canada to the Province under this Agreement and the amounts, if any, deducted pursuant to clause five,

and payment accordingly shall fully discharge Canada's obligation under clause one.

(10) If the amount specified in sub-paragraph (b) of paragraph nine exceeds the amount specified in sub-paragraph (a) thereof, the Province will, on May 15, 1957, pay to Canada an amount equal to the excess, and, in default of such payment, that amount may be recovered as a debt due to Canada by way of deduction or set-off out of any amount payable by Canada to the Province.

(11) If on the day on which the final amount is or could otherwise become payable by Canada under paragraph nine any matter affecting the payment by Canada of the final amount or any instalment pursuant to this clause, is before or is about to be submitted to the courts pursuant to clause nine, payment of that amount or that instalment, as the case may be, will be withheld until the matter has been finally decided and the amount in question shall thereafter in whole or in part, be paid to the Province or retained by Canada in accordance with the final decision.

(12) For the purpose of establishing the ratios to be certified by the Dominion Statistician under this clause in respect of the value of gross national product per capita, any part of a dollar included in the value of gross national product per capita shall be expressed as a decimal fraction of five digits after the decimal point, and, in any certificate furnished by the Dominion Statistican under this clause, the ratios therein mentioned in respect of the population of the Province and of the value of gross national product per capita shall be expressed as the percentage that the said population and value, respectively, for the later relevant year, are of the said population and value, respectively, for the earlier relevant year and a fractional part of one per cent shall be expressed as a decimal fraction of five digits after the decimal point.

GENERAL PROVISIONS

Undertakings Respecting Certain Provincial Taxes

7. (1) The Province and any municipality may, notwithstanding anything contained in clause two, during the period mentioned therein,

(a) collect individual income taxes, corporation income taxes and corporation taxes, the liability for which arose prior to the time after which the Province agreed in the Wartime Tax Agreement dated March 30, 1942, between the Province and Canada not to impose such taxes and the collection of which by the Province was permitted during the term of the said Wartime Tax Agreement; and

(b) assess, levy, and collect succession duties on successions or transmissions consequent upon or on property passing upon, the death of any person before April 1, 1947.

(2) The Province may, notwithstanding anything contained in clause two, enact legislation during the respective periods mentioned in sub-paragraphs (a) and (b) thereof to impose or to authorize municipalities to impose the respective taxes therein mentioned and take such action as is necessary to bring into operation enactments suspended or nullified as provided in the said clause if the said legislation and enactments are not to come into operation until after the termination of the periods therein mentioned respectively or any earlier date on which this agreement is terminated under clause eleven, and are then to have operation only in respect of individual income or corporation income of periods after they come into operation or impose corporation taxes payable after or in respect of any act, matter or thing done, occurring, arising or any operations or activities carried on after they come into operation, or impose Succession duties in respect of successions or transmissions consequent upon, or on property passing upon, a death after they come into operation.

Undertakings Respecting Equal Treatment of Provinces

8. (1) If the Province and the government of at least one other province with which Canada has entered into another agreement object thereto, Canada will not enter into an agreement with another province

(a) that provides for any payment to be made thereunder by Canada to a province that is a party to the agreement (other than payments in respect of, or by way of adjustment of, estimated amounts or deductions) otherwise than under clauses in such other agreement, one of which corresponds to clause one of this agreement and the other of which provides for payments and for the calculation of the amounts thereof in a like manner to clause four except paragraph one thereof, and that are expressed in the same form as clause one and clause four (except paragraph one thereof) respectively, and

(b) that does not contain, in the said clause that corresponds to clause four, a paragraph corresponding to paragraph one of clause four, in which is fixed, for the purpose of the paragraphs of the said clause that correspond to the paragraphs of clause four, other than paragraph one thereof, a guaranteed minimum annual payment not exceeding in the case of an agreement with a province named below the amount set out after the name of the province:

Alberta	$20,985,710
British Columbia	29,647,487
Manitoba	18,634,954
New Brunswick	12,576,093
Newfoundland	9,174,624
Nova Scotia	15,348,220
Ontario	101,801,370
Prince Edward Island	2,977,015
Quebec	85,080,466
Saskatchewan	20,026,085

(2) Where Canada has entered into or enters into an agreement with another province and

(a) any clause of that other agreement corresponding to any clause of this agreement, other than the clause corresponding to clause four of this agreement, is expressed differently from the said corresponding clause of this agreement, or

(b) any additional clause is contained in that other agreement in respect of which there is no corresponding clause in this agreement, or

(c) a clause corresponding to any clause of this agreement is omitted from that other agreement,

the Province is entitled, within ninety days after entry into this agreement or after receiving a copy of such other agreement from Canada, whichever is later, to require that the said clause in this agreement be amended so that it will be expressed in a like manner to the said clause contained in such other agreement and to like effect, or that the said additional clause be included in this agreement, or that the said clause so omitted be omitted from this agreement, respectively, and where this agreement is amended pursuant to this paragraph, the amendment shall have effect between the parties to this agreement from the date on which such other agreement, in respect of which such amendment was made, had effect between the parties thereto.

(3) After entry into this agreement, Canada will, before entry into a proposed agreement with another province, if the proposed agreement provides for any variation in the clauses therein that correspond to clause one and clause four not permitted under paragraph one of this clause, furnish a copy of the proposed agreement to the Provincial Treasurer of the Province and if the Provincial Treasurer of the Province has not notified the Minister of Finance of Canada that the Province objects to entry by Canada into the proposed agreement within thirty days after the receipt of the said copy by him, the Province shall be deemed not to object to entry into the proposed agreement by Canada.

(4) Where Canada enters into an agreement with another province after entry into this agreement, Canada will forthwith furnish a copy of such other agreement to the Provincial Treasurer of the Province.

(5) Where a clause in any other agreement corresponding to a clause in this agreement that applies in respect of the period of five years mentioned in clause one, or in respect of periods of twelve months, comes into operation otherwise than at the commencement of the period of five years or a period of twelve months, as the case may be, paragraphs one and two shall not apply to provisions that are necessary to adapt the clause to the portion of the period of five years or twelve months, as the case may be, remaining after it comes into operation; and paragraph two shall not apply to an appendix in any other agreement corresponding to Appendix "A" or Appendix

"B" of this Agreement; and paragraphs one and two do not apply in respect of any provision in another agreement or the omission of any provision, the effect of which is to permit another Province to impose, levy and collect succession duties or to provide a method of discharging obligations by Canada or a Province under the Tax Rental Agreement, 1947, or any agreement ancillary thereto.

(6) The Minister of Finance of Canada will exercise his best judgment to ensure that the same principles are adhered to in the selection of the enactments included in the appendices in any other agreement entered into after entry into this agreement, corresponding to Appendices "A" and "B" of this agreement, as have been adhered to in the selection of the enactments in Appendices "A" and "B" of this agreement and in accordance with the true intent and purpose of this agreement.

(7) In this clause "agreement with another province", "another agreement" or "other agreement" means an agreement between Canada and the government of a province other than the Province of a like nature to this agreement and having like purposes to this agreement.

Disputes and Differences

9. (1) Where either party to this agreement gives notice to the other in writing that in its opinion

(a) there is disagreement between the parties as to the interpretation of any provision of this agreement or any matter arising therefrom, or

(b) the other party has contravened or failed to observe a provision of the agreement,

the Province will, within sixty days of delivery of the notice, cause the matter to be referred by the Lieutenant-Governor of the Province to the Court of Appeal of Saskatchewan for hearing and consideration and for the opinion of the court.

(2) A reference under paragraph one shall be in the form of a question for the opinion of the court or other method of defining clearly the matter in issue, in such terms as the parties agree and if they cannot agree, the form and terms of the reference shall be determined by the Chief Justice of the Province upon the application of either party.

(3) Where one of the parties alleges that the other has contravened or failed to observe a provision of this agreement, the reference shall include a request for the opinion of the court as to the steps, if any, that ought to be taken by either or both of the parties in order to place the parties in the position in which they would have been had there been no such contravention or failure.

(4) Where, upon a reference under paragraph one, the opinion of the Court of Appeal of Saskatchewan (or of the Supreme Court of Canada in the case of an appeal therefrom) discloses that the Province has contravened or failed to observe a provision of this agreement, the Province will promptly take such steps as are necessary to give effect to the opinion of the Court of Appeal of Saskatchewan or the Supreme Court of Canada, as the case may be, and to place the parties in the position in which they would have been had there been no such contravention or failure, and to repay or cause to be repaid any money collected by the Province or a municipality by way of tax in contravention of this agreement; but if the Province fails to do so, Canada may, in the manner prescribed in clause eleven, terminate this agreement or may deduct the amount of any tax imposed or collected in contravention of this agreement from any amount payable by Canada to the Province.

(5) Where, upon a reference under paragraph one, the opinion of the Court of Appeal of Saskatchewan (or of the Supreme Court of Canada in the case of an appeal therefrom) discloses that Canada has contravened or failed to observe a provision of this agreement, Canada will promptly take such steps as are necessary to give effect to the opinion of the Court of Appeal of Saskatchewan or the Supreme Court of Canada, as the case may be, and to place the parties in the position in which they would have been had there been no such contravention or failure; but if Canada fails to do so, the Province may, in the manner prescribed in clause eleven, terminate this agreement forthwith.

Procedure on Reference

10. (1) The procedure in any reference under the provisions of clause nine shall be governed by the rules of the Court of Appeal of Saskatchewan or otherwise shall be such as the court determines.

(2) The parties hereto agree to supply promptly such information as may be required by the Court of Appeal of Saskatchewan for the purposes of a reference under clause nine and will accept as

final and binding upon them the opinions of the Court of Appeal of Saskatchewan in any such reference (or of the Supreme Court of Canada in the case of an appeal therefrom) and agree to accept and be governed, in interpreting and carrying out this agreement, by the opinions of the courts of other provinces (or of the Supreme Court of Canada in the case of an appeal therefrom) concerning a matter submitted to them under any other agreement entered into after January 1, 1952, between Canada and a Province of a like nature and having like purposes to this agreement, to the extent that those opinions may be applied in respect of this agreement.

(3) The parties hereto agree that the government of any other Province that has, after January 1, 1952, entered into an agreement of a like nature and having like purposes to this agreement may appear before the courts and be heard as a party to any proceedings consequent upon a reference under clause nine and the Province will accordingly, within ten days of the day on which a matter is referred to the Court of Appeal of Saskatchewan under clause nine, give notice in writing of the reference to each province that has entered into such an agreement with Canada setting out clearly the matters in issue.

(4) Each party to a reference under this provision shall bear its own costs of the reference.

(5) The Province undertakes that it has procured or will, at the session of its Legislature next ensuing after the execution of this agreement, procure the enactment of such legislation as may be necessary

(a) to ensure that the Court of Appeal of Saskatchewan has jurisdiction to hear, consider and determine a matter referred to it under clause nine,

(b) to declare, for the purposes of section 37 of the Supreme Court Act, chapter 35 of the Revised Statutes of Canada, 1927, that the opinion of the Court of Appeal of Saskatchewan in respect of a matter referred to it under clause nine is to be deemed a judgment of that court and that an appeal lies therefrom as from a judgment in an action, and

(c) to enable a Province that has, after January 1, 1952, entered into an agreement of a like nature and having like purposes to this agreement to appear before the courts and be heard as a party in respect of any matter referred to the Court of Appeal of Saskatchewan under clause nine.

Termination after Reference to Courts

11. (1) A notice to terminate this agreement given under clause nine shall be given

(a) in the case of termination by Canada, by notice in writing given by the Minister of Finance of Canada to the Provincial Treasurer of the Province, or

(b) in the case of termination by the Province, by notice in writing given by the Provincial Treasurer of the Province to the Minister of Finance of Canada.

(2) A notice to terminate this agreement given under clause nine will

(a) terminate the obligation of the Province

(i) not to impose or permit any municipality to impose individual income taxes, corporation income taxes, or corporation taxes, from and after the end of the calendar year in which such notice is given, and

(ii) not to impose or permit any municipality to impose succession duties in respect of successions or transmissions, consequent upon, or on property passing upon, deaths, from and after the first day of April in the calendar year following the calendar year in which the notice is given, and

(b) terminate the obligation of Canada

(i) to make any payments under this agreement in respect of fiscal years mentioned in clause one commencing in the calendar year following the calendar year in which the notice is given or subsequently, and

(ii) under paragraph three of clause three to allow the deductions in computing income under The Income Tax Act therein mentioned from income of the calendar year following the calendar year in which the notice is given or subsequently.

(3) Termination of the obligations of the Province and of Canada as provided in sub-paragraphs (a) and (b) of paragraph two respectively shall not affect the operation of any clause of this agreement in respect of the fiscal years and calendar years mentioned in clause one and clause four, prior to or ending at the time of termination of the said obligations, and upon such termination the provisions of this agreement shall, subject to paragraph four of this clause,

apply mutatis mutandis in respect of the said fiscal years and calendar years as if this agreement had been entered into only for the period of the said years.

(4) Notwithstanding that this agreement becomes applicable, mutatis mutandis, in respect of a number of fiscal years less than the five fiscal years mentioned in clause one as provided in paragraph three of this clause the amounts payable in respect of the fiscal years during which this agreement continues in full force and effect and the total amount finally payable by Canada in respect of the said fiscal years shall not be finally computed until the times mentioned in paragraphs seven, eight, nine and ten of clause six and shall then be computed in the manner provided by clause four in respect of each such fiscal year in accordance with the information contained in the certificate of the Dominion Statistician furnished under paragraph seven of clause six.

Tax Credits after Expiry of Agreement

12. Unless the Province otherwise agrees, Canada will, if this agreement has not been terminated under clause eleven,

(a) allow as a deduction from individual income tax imposed by Canada on income of each of the calendar years 1957, 1958, 1959, 1960 and 1961, of a person who resides or is employed in the Province,

(i) individual income tax payable under the laws of the Province on income of the same year, or

(ii) five per cent of the amount of the individual income tax imposed by Canada on the said income of that year,

whichever is less, but if individual income tax is imposed on the said income by more than one province the total amount allowed as a deduction in respect of all such taxes shall not exceed the said five per cent;

(b) allow as a deduction from the duty otherwise payable under The Dominion Succession Duty Act, in respect of a succession to property consequent upon a death during the period commencing on April 1, 1957, and ending on March 31, 1962, an amount in respect of succession duties paid to the Province and the government of any other province in respect of the succession to or transmission of that property con-

sequent upon that death equal to the amount of the duty otherwise payable multiplied by the lesser of:

(i) one half, or

(ii) the total amount of duties paid under the laws of the Province and the laws of any other province in respect of all property the succession to which is subject to duty under the said Act consequent upon that death, divided by the total amount of duty otherwise payable under the said Act consequent upon that death in respect of all successions to property on which duties were paid under the laws of the Province or the laws of any other province,

and in this paragraph "duty otherwise payable" means the duty that would be payable under The Dominion Succession Duty Act if there were no provision in that Act to allow a successor to make a deduction under that Act in respect of succession duties paid to a province, and

(c) allow as a deduction from corporation income tax imposed by Canada on income of a corporation of each of the calendar years 1957, 1958, 1959, 1960 and 1961,

(i) corporation income tax payable under the laws of the Province on income of the corporation of the same year, or

(ii) seven per cent of the taxable income of the corporation that is attributable to the operations of the corporation in the Province in that year in accordance with rules that will hereafter be set out in The Income Tax Act, or regulations made thereunder, including any amendments or modifications of such rules,

whichever is less.

SAVING CLAUSES

Relief of Unemployment

13. Nothing contained in this agreement shall be construed as an admission by either party to this agreement that the said party is responsible for the whole or any part of the cost of the relief of unemployment, either during the operation of this agreement or at any other time.

Other Agreements

14. Except as provided in clause fifteen, nothing contained in this agreement shall be deemed to vary or terminate any of the rights or obligations of the Province or Canada under any agreement heretofore entered into between them or to limit their authority to enter into any further agreement in addition to or by way of amendment to this agreement.

SETTLEMENT OF CERTAIN OBLIGATIONS

15. (1) By way of final settlement of all claims by Canada under clause three of the Tax Rental Agreement, 1947, and by the Province under the Corporation Income Tax Collection Agreements (hereinafter called the Tax Collection Agreements) made between Canada and the Province pursuant to clause five of the Tax Rental Agreement, the parties agree that the amounts that Canada is or may hereafter become entitled to deduct or to require the Province to pay under that clause are hereby offset against the amounts that are or may hereafter become payable to Canada under the Tax Collection Agreements and that Canada will forthwith pay to the Province the sum of $54,083.00 in full settlement of all claims of the Province to payment by Canada of interest and penalties under the Tax Collection Agreements.

(2) Upon payment by Canada to the Province of the amount of $54,083.00 specified in paragraph one

(a) the Province is released from all further obligation to make any payment to Canada or to suffer any deduction under clause three of the Tax Rental Agreement, 1947;

(b) Canada is released from all further obligation to make any payment or to furnish information to the Province under the Tax Collection Agreements; and

(c) the Province agrees that all amounts that have been collected by Canada under the Tax Collection Agreements and that have not been paid over to the Province or that are hereafter collected by Canada under those agreements shall be retained by Canada and the Province undertakes that it will not, without the previous consent of Canada, do any act to terminate those agreements or to vary or affect the operation of the enactments that impose the taxes to which those agreements apply.

INTERPRETATION

16. (1) In this agreement and any appendix thereto, unless the context otherwise requires,

(a) "census" means a census of population taken by the Dominion Bureau of Statistics;

(b) "corporation tax" means, subject to paragraph three of this clause, a tax or fee other than a tax on net income but including a tax on gross revenue or any part thereof, the imposing of which singles out for taxation or for discriminatory rates or burdens of taxation corporations, or any class or classes thereof, or any individual corporation or any class of persons that is composed mainly of corporations, either formally or in effect, by imposing a tax or fee on or in respect of any act, matter or thing or any activities or operations mainly done by, or affecting, or carried on by corporations, or otherwise, except

(i) a bona fide and reasonable provincial licence, registration, filing or other fee; provided that no fee or a class of fees first charged or imposed after January 1, 1952, shall exceed $250.00 per annum for each corporation and no fee charged or imposed on or prior to the said day which is in excess of $250.00 per annum for each corporation shall be increased and no fee charged or imposed on or prior to the said day which is less than $250.00 per annum for each corporation shall be increased to an amount in excess of $250.00 per annum for each corporation;

(ii) the fees charged for the incorporation of a company;

(iii) a licence fee or other fee or tax for specific rights, benefits or franchises granted by a municipality, or where they are to be exercised or enjoyed only in territory not included in any municipality, by any authority (including the province) having jurisdiction in such territory;

(iv) any assessment under the Workmen's Compensation Act;

(v) a business or occupancy tax based on floor space or on the rental or assessed value of property, imposed by a municipality, or in territory not included in any municipality by any authority (including the Province) having jurisdiction in such territory;

(vi) any royalty or rental on or in respect of natural resources within the Province;

(vii) a bona fide and reasonable business or occupancy tax imposed by a municipality or in a territory not included in a municipality by any authority (including the Province) having jurisdiction in such territory on the gross revenue or gross receipts within the municipality or territory from all or part of the business of:

(A) a telephone, electric light, electric power, gas, street railway or bus company, in lieu of taxes imposed on power lines, pole lines, towers, cables, wires, conductors, conduits, equipment, mains, tracks and other like property or improvements at a rate not in excess of three per cent of the gross receipts or gross revenue subject to the tax; or

(B) of any other corporation if

(I) the tax is imposed under legislation enacted prior to June 27, 1946,

(II) the tax is in lieu of such a tax based on floor space or upon the rental or assessed value of property,

(III) the tax is imposed on a corporation or class of corporations that is subject to the said tax under legislation enacted prior to June 27, 1946, and

(IV) the rate of tax is not in excess of the general tax rate; and

(viii) a licence fee in respect of personal property of a corporation imposed in lieu of a personal property tax that could be levied upon the personal property of the corporation under or pursuant to a provincial statute enumerated in Appendix "B" if

(A) the licence fee does not exceed the amount that the corporation could be required to pay as a personal property tax in lieu of which the licence fee is imposed, and

(B) payment of the licence fee exempts the corporation from liability to pay the personal property tax in lieu of which the licence fee is imposed;

(c) "corporation income tax" means a tax that is levied on the net income or any part thereof of a corporation but does not include a licence fee or other fee or tax for specific rights, benefits or franchises granted by a municipality, or where they are to be exercised or enjoyed only in territory not included in any municipality, by any authority (including the Province) having jurisdiction in such territory;

(d) "Dominion Statistician" includes any person performing the duties of the office of Dominion Statistician during his absence for any reason or while the said office is vacant;

(e) "fiscal year" means the period of twelve months commencing with the first day of April and ending with the thirty-first day of March next following;

(f) "income derived from logging operations" by a person in any year means, where logs are acquired and cut in the province by the person and are delivered to a sawmill, pulp or paper plant or other place for processing or manufacturing logs, or delivered to a carrier for export from Canada, or delivered otherwise

(i) if they are sold by him in the year prior to or on delivery the net profit or gain derived by him from

(A) the acquisition of the timber or the right to cut the timber from which the logs were obtained and the cutting and sale of the logs, or

(B) the acquisition of the timber or the right to cut the timber from which the logs were obtained and the cutting, transportation and sale of the logs, or

(C) the acquisition, transportation and sale of the logs, and

(ii) if they are not sold by him prior to or on delivery but are processed, manufactured or exported from Canada by him in the year, the net profit or gain reasonably deemed to have been derived by him from

(A) the acquisition of the timber or the right to cut the timber from which the logs were obtained and the cutting and the transportation of the logs, or

(B) the acquisition and transportation of the logs computed in respect of logs processed, manufactured or exported during the year, by deducting from the value of the logs at the time of delivery the cost of acquiring, cutting and transporting such logs, and

(iii) for the purpose of section (ii)

(A) "value of the logs" means

(I) the fair market value, where such is ascertainable from transactions in logs of similar species and quality and in comparable quantities between persons dealing at arms length, or

(II) where the fair market value is not so ascertainable, the amount determined by adding to the aggregate cost of all logs delivered in the year to a pulp or paper plant or sawmill or other place for processing or manufacturing logs or to a carrier for export the portion of the total profit derived by such person from such activities in the year that may reasonably be attributed to the acquiring, cutting, transporting and delivery of such logs or a reasonable amount per cord or per thousand board feet, as the case may be, of the logs so delivered in respect of such profits, provided that the amount so added shall not exceed

(*a*) where the logs are processed or manufactured into pulp or paper, the lesser amount of an appropriate proportion of the following amounts:

(*i*) 35 per cent of the total profit derived by the person from such activities, or

(*ii*) $4.00 per rough cord or $8.00 per thousand board-feet (according to the basis of measurement used) of the logs so delivered, or

(*b*) where the logs are processed or manufactured into lumber or delivered to a carrier for export, the lesser amount of an appropriate proportion of the following amounts:

(*i*) 50 per cent of the profit derived from such activities, or

(*ii*) $8.00 per thousand board feet, and

(c) for the purpose of sub-items (*a*) and (*b*),

(*i*) the appropriate proportion shall be the portion that the volume of logs cut in the province by the person in the fiscal year, or where the logging period does not coincide with the fiscal year, during the logging period ending in the year, is of the total logs so cut and otherwise obtained by the person in such year, and

(*ii*) profit derived from processing logs into pulp and paper or lumber shall be the total profits from such activities less

1. returns, if any, received by way of dividends, interest, or other like payments from stock, shares, bonds, debentures, loans or other like investments,

2. net profit, if any, from the sale of logs as such, and

3. net profit, if any, from the sale of stumpage or rights to cut timber,

but before any deduction for taxes on income from logging operations.

(g) "income derived from mining operations" means the net profit or gain derived or deemed to have been derived from mining operations by a person engaged therein with or without an allowance in respect of depletion and if such a person receives net profit or gain from sources other than mining operations either by reason of the carrying on by him of the processing of mineral ore extracted by him or otherwise, the net profit or gain to be deemed to have been derived by him from mining operations shall not exceed that portion of the total net profit or gain received by him from all sources, determined by deducting from the said total

(i) the returns received by him by way of dividends, interest or other like payments from stock, shares, bonds, debentures, loans or other like investments;

(ii) the net profit or gain, if any, derived by him from, and attributable in accordance with sound accounting principles to, the carrying on of any business, or derived from and so attributable to any source, other than mining operations and the processing and sale of mineral ores or products produced therefrom, and other than as a return on investments mentioned in section (i) of this paragraph; and

(iii) an amount by way of return on capital employed by him in processing mineral ores or products derived therefrom, equal to eight per cent of the original cost to him of the depreciable assets including machinery, equipment, plant, buildings, works and improvements, used by him in the processing of mineral ore or products derived therefrom but not in excess of sixty-five per cent of that portion of the said total net profit or gain remaining after deducting therefrom the amounts specified in sections (i) and (ii) of this paragraph; provided that, in the case of a person who mines and smelts mineral ores from which metals other than gold, silver or platinum are recovered in amounts exceeding in value five per cent of the total value of metals recovered, the amount to be deducted under this section shall not in any case be a smaller amount than the following proportion of the total net profit or gain remaining after deducting therefrom the amounts specified in sections (i) and (ii):

(A) where both copper and nickel are recovered, each in amounts which exceed in value five per cent of the total value of metals recovered. . forty per cent,

(B) where both lead and zinc are recovered, each in amounts which exceed in value five per cent of the total value of metals recovered. . . . thirty per cent,

(C) where both copper and zinc are recovered, each in amounts which exceed in value five per cent of the total value of metals recovered. . . . twenty per cent,

(D) in other cases. . . . . fifteen per cent.

(h) "individual income tax" means any tax imposed upon the net income or gross revenue, or any part thereof, of individuals or partnerships and includes a poll or head tax based on income but does not include:

(i) a registration fee for the purpose of raising moneys required for a health programme that has been or may be established by the Province or a municipality and that is imposed as a uniform fixed amount per person and that does not vary in relation to income, provided that provisions for

(A) a maximum payment in respect of members of a family, based on the number of members of the family,

(B) exemption of persons in receipt of income less than a reasonable minimum amount, or

(C) a variation of rates based on the age of the persons in respect of whom the fee is required to be paid,

shall not cause such a fee to be deemed to be a fee imposed other than as a uniform fixed amount per person or to vary in relation to income; or

(ii) a bona fide and reasonable business or occupancy tax imposed by a municipality, or in a territory not included in a municipality by any authority (including the Province) having jurisdiction in such territory, on the gross revenue or gross receipts within the municipality or territory from all or part of the business,

(A) of a telephone, electric light, electric power, gas, street railway or bus business, in lieu of taxes imposed on power lines, pole lines, towers, cables,

wires, conductors, conduits, equipment, mains, tracks, and other like property or improvements, at a rate not in excess of three per cent of the gross receipts or gross revenue subject to the tax, or

(B) of any other business if

(I) the tax is imposed under legislation enacted prior to June 27, 1946,

(II) the tax is in lieu of such a tax based on floor space or upon the rental or assessed value of property,

(III) the tax is imposed on a business, or class of business, that is subject to the said tax under legislation enacted prior to June 27, 1946, and

(IV) the rate of tax is not in excess of the general tax rate.

(i) "Income Tax Act" means the Income Tax Act of Canada as amended from time to time or any enactment substituted therefor or in the place thereof and includes the regulations made thereunder;

(j) "mine" includes any work or undertaking in which mineral ore is extracted or produced including a quarry;

(k) "minerals" includes gold, silver, rare and precious metals or stones, copper, iron, tin, lead, zinc, nickel, salt, saline deposits, alkali, coal, limestone, granite, slate, marble or other quarriable stone, gypsum, clay marl, gravel, sand and volcanic ash but does not include petroleum or natural gas;

(l) "mineral ore" includes all unprocessed minerals or mineral-bearing substances;

(m) "mining operations" means the extraction or production of mineral ore from or in any mine or its transportation to, or any part of the distance to the point of egress from the mine including any processing thereof prior to or in the course of such transportation but not including any processing thereof after removal from the mine;

(n) "municipality" means a corporation established in respect of any locality the inhabitants of which are incorporated and continued under the authority of The City Act, 1947, The Town Act, 1947, The Village Act, 1946, The Rural Municipality Act, 1950, The Local Improvement Districts Act,

1946, The School Act, The Larger School Units Act, 1944, or any other Act of the Legislature and includes a rural municipality, a suburban municipality, a municipal district, a local government district, a school district, a school unit and a village, town, or city incorporated by special Act of the Legislature or otherwise and any Board, Commission or other authority created by the Province which levies or has the right to levy taxes, rates, licence fees or royalties and includes the Crown in right of the Province levying, in unorganized territories, local taxes or taxes upon income derived from mining operations or income derived from logging operations, or both, for the purpose of raising revenues for local purposes;

(o) "natural resources" means lands and waters, and any rights to or interests in lands and waters, vested in the Crown in right of the Province, including forests, minerals, petroleum and natural gas on or in such lands and waters and rights vested in the Crown in the said right to take wild animals and fish on or in such lands and waters;

(p) "person" or any word or expression descriptive of a person, includes any body corporate or politic, and the heirs, executors, administrators or other legal representative of such person, according to the law of that part of Canada to which the context extends;

(q) "population" for any year means the said population on the first day of June in the said year;

(r) "processing" includes milling, concentrating, smelting, refining, fabricating, transporting or distributing but, when applied to mineral ore, does not include any of those operations that are performed with respect to the mineral ore before its removal from the mine;

(s) "rental" means a charge imposed on a person in respect of the occupation or use by him of a natural resource, whether improved or unimproved, including the use of water or water power sites, without severance, taking, extraction or removal thereof or of any part thereof, the real intent and purpose of which charge is to compensate for the value of such occupation or use;

(t) "royalty" means a charge

(i) required to be paid by a person in respect of any right conferred on or vested in him to sever, take, extract or remove any thing forming part of the natural resources of the Province including therein timber, mineral ore, petroleum and natural gas, and wild animals or fish the right to take which forms part of the said natural resources,

(ii) the amount of which is determined by reference to the quantity or value or both of the thing that he severs, takes, extracts or removes, or alternatively, in the case of mineral ore, the value at market prices of the minerals contained therein, after extraction therefrom, and

(iii) the real intent and purpose of which is to compensate the Province for the value in whole or in part of the said thing prior to its severance, taking, extraction or removal;

but does not include a charge, the amount of which is determined in relation to the profits or gross receipts derived by the said person from the sale of products produced by the processing or manufacturing of the said thing unless provision is made for a reasonable deduction from the profits or gross receipts in determining the amount of the charge, in respect of the costs and value added to the said thing by reason of the processing or manufacturing for the purpose of eliminating, in the determination of the amount of the charge, any value added to the said thing by the said processing or manufacturing;

(u) "security" means any mortgage, bond, debenture, stock, share or any document constituting evidence of title to or interest in capital assets, property, profits, earnings or royalties of any person or corporation;

(v) "statutory subsidies" means the payments required to be made by Canada to the Province under The Saskatchewan Act, The British North America Act, 1907, and The British North America Act, 1930;

(w) "succession duties" includes probate fees, taxes or duties and any fee or charge imposed in respect of the filing of documents in connection with or the granting of letters of probate or letters of administration, or otherwise in respect of any act or thing relating to the death of any person or the estate of a deceased person, other than bona fide reasonable filing fees or fees for services, and "succession" includes any act or thing in respect of which succession duties as herein defined are imposed; but

(i) where a person dies leaving an interest in expectancy as defined in The Dominion Succession Duty Act that is to fall into possession after the death of another person, the falling into possession of such interest on the death of such other person shall not be deemed to be a succession consequent upon the death of such other person or to be a passing of property on such death, and

(ii) probate fees and any fees or charges, imposed by or pursuant to any enactment listed in Appendix "B" to this agreement, at the rates in force on June 28, 1946, are deemed to be bona fide reasonable filing fees or fees for services.

(x) "Tax Rental Agreement, 1947" means the agreement entered into between Canada and the Province dated August 19, 1947, and amendments thereto;

(y) "The Dominion Succession Duty Act" means The Dominion Succession Duty Act of Canada as amended from time to time or any enactment substituted therefor or in the place thereof, and includes the regulations made thereunder;

(z) "value of gross national product" in any year means the total value at market prices of all goods and services produced in that year by the labour, capital and enterprise of persons resident in Canada as determined by the Dominion Statistician (the value so determined being known as "the value of gross national product at market prices") minus the amount that the Dominion Statistician determines to be the component thereof representing indirect taxes after first deducting from such taxes the amount of any subsidies by governments towards current cost of production;

(aa) "Wartime Tax Agreement" means the agreement entered into between Canada and the Province dated March 30, 1942;

(bb) a reference to the book entitled "National Accounts, Income and Expenditure, 1926-1950" is a reference to the book so entitled published in December, 1951, by authority of the Right Honourable C. D. Howe, M.P., Minister of Trade and Commerce;

(cc) words importing the masculine gender include the feminine and the neuter;

(dd) words in the singular include the plural, and words in the plural include the singular; and

(ee) a reference to a calendar year immediately preceding a fiscal year, means the last complete calendar year prior to the beginning of the fiscal year.

(2) For the purposes of this agreement except paragraph one of clause four, Newfoundland shall be deemed to have been at all times a part of Canada.

(3) For the purposes of this agreement, all the taxes imposed by the enactments enumerated in Appendix "A" not being individual income taxes or corporation income taxes or succession duties shall be deemed to be corporation taxes, and all the taxes imposed by the enactments enumerated in Appendix "B" shall be deemed for such purpose not to be corporation taxes, corporation income taxes, individual income taxes or succession duties.

(4) In this agreement, where reference is made to a clause, paragraph, sub-paragraph, section, appendix or other provision without anything in the context to indicate that a provision in some other agreement, statute or instrument is intended to be referred to, the reference shall be deemed to be a reference to a provision of this agreement, and, unless the context otherwise requires, where reference is made to a paragraph, sub-paragraph or section, the reference shall be deemed to be a reference to a paragraph, sub-paragraph or section of the clause or paragraph, as the case may be, in which the reference is made.

In Witness Whereof the Honourable Douglas Charles Abbott, Minister of Finance, has hereunto set his hand on behalf of Canada, and The Honourable Clarence Melvin Fines, Provincial Treasurer, has hereunto set his hand on behalf of the Province.

Signed on behalf of Canada by the Honourable Douglas Charles Abbott, Minister of Finance, in the presence of W. C. Clark	D. C. ABBOTT *Minister of Finance*
Signed on behalf of the Province of Saskatchewan by the Honourable Clarence Melvin Fines, Provincial Treasurer, in the presence of Margaret K. Sibbald	C. M. FINES *Provincial Treasurer*

APPENDIX "A"

Legal Citation	*Title of Enactment*
Chapter 51, R.S.S. 1940 Chapter 9, 1941 Chapter 22, 1944 (2nd Session)	The Corporations Taxation Act
Chapter 54, R.S.S. 1940 Chapter 10, 1941 Chapter 24, 1944 (2nd Session)	The Income Tax Act
Chapter 52, R.S.S. 1940 Chapter 23, 1944 (2nd Session)	The Railway Taxation Act
Sections 31 to 37, Chapter 15, 1946	The Fuel Petroleum Products Act, 1946
Sections 447 and 471, Chapter 40, 1949	The Saskatchewan Insurance Act, 1949
Chapter 50, R.S.S. 1940 Chapter 9, 1942 Chapter 21, 1944 (2nd Session) Chapter 20, 1945	The Succession Duty Act
Chapter 10, 1942 Chapter 28, 1944 (2nd Session)	The Travelling Shows Act, 1942

APPENDIX "B"

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 49, R.S.S. 1940 Chapter 20, 1944 (2nd Session) Chapter 21, 1948 Chapter 28, 1952	The Public Revenues Act	Real property and business tax
Chapter 20, 1950	The Education and Hospitalization Tax Act, 1950	Tax on retail sales
Chapter 280, R.S.S. 1940	Horse Racing Regulation Act	Tax on wagers
Chapter 85, 1951 Chapter 94, 1952	The Vehicles Act, 1951	Registration of motor vehicles Licensing of dealers, operators, etc.
Chapter 113, R.S.S. 1940 Chapter 24, 1942 Chapter 20, 1943 Chapter 45, 1952	The Companies Act	Registration of companies
Chapter 15, 1946 Chapter 27, 1947 Chapter 23, 1948 Chapter 22, 1949 Chapter 21, 1950 Chapter 25, 1951 Chapter 31, 1952	The Fuel Petroleum Products Act, 1946, except sections 31 to 37	Tax on gasoline sales Licensing of vendors Tax on storage tanks
Chapter 26, 1951 Chapter 32, 1952	The Travelling Shows Act, 1951	Licence fees
Chapter 40, 1949 Chapter 31, 1950 Chapter 37 and 38, 1951 Chapter 46, 1952	The Saskatchewan Insurance Act, 1949, except sections 447 and 471	Licensing of insurance companies, agents and adjusters
Chapter 77, 1951	The Lightning Rod Act, 1951	Licensing of lightning rod salesmen
Chapter 287, R.S.S. 1940 Chapter 66, 1942 Chapter 90, 1950	The Security Frauds Prevention Act	Registration of brokers and salesmen
Chapter 274, R.S.S. 1940 Chapter 58, 1943 Chapter 57, 1944 (2nd Session) Chapter 88, 1946	The Theatres and Cinematographs Act	Theatres, film exchange and exhibitors' licences
Chapter 122, R.S.S. 1940	The Companies Inspection and Licensing Act	Licensing of trust, loan investment and finance companies Licensing of agent of investment company
Chapter 279, R.S.S. 1940 Chapter 102, 1945 Chapter 93, 1946 Chapter 96, 1947 Chapter 108, 1949	The Liquor Act	Liquor control licences
Chapter 76, 1951	The Fire Prevention Act, 1951	Levy on fire insurance companies

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 68, R.S.S. 1940 Chapter 33, 1947	The Notaries Public Act	Miscellaneous licences
Chapter 45, 1943 Chapter 73, 1945 Chapter 58, 1946 Chapter 60, 1948 Chapter 67, 1949	The Brand and Brand Inspection Act, 1943	Fees for services
Chapter 210, R.S.S. 1940 Chapter 71, 1948 Chapter 82, 1949 Chapter 84, 1952	The Medical Profession Act	Professional fees
Chapter 212, R.S.S. 1940 Chapter 72, 1948	The Saskatchewan Land Surveyors Act	Professional fees
Chapter 56, 1942 Chapter 75, 1948	The Saskatchewan Architects Act, 1942	Professional fees
Chapter 215, R.S.S. 1940 Chapter 76, 1948	The Engineering Profession Act	Professional fees
Chapter 216, R.S.S. 1940 Chapter 82, 1945 Chapter 77, 1948 Chapter 71, 1951	The Dental Profession Act	Professional fees
Chapter 220, R.S.S. 1940 Chapter 82, 1948 Chapter 69, 1950	The Saskatchewan Embalmers Act	Professional fees
Chapter 221, R.S.S. 1940 Chapter 83, 1948	The Optometry Act	Professional fees
Chapter 222, R.S.S. 1940	The Drugless Practitioners Act	Licences
Chapter 223, R.S.S. 1940 Chapter 88, 1948 Chapter 85, 1952	The Veterinary Association Act	Professional fees
Chapter 224, R.S.S. 1940 Chapter 64, 1941 Chapter 57, 1942 Chapter 71, 1950	The Auctioneers Act	Licences
Chapter 225, R.S.S. 1940 Chapter 65, 1941 Chapter 86, 1949 Chapter 72, 1950	The Hawkers and Pedlars Act	Licences
Chapter 228, R.S.S. 1940	The Private Detectives Act	Licences
Chapter 78, 1947	The Collection Agents Act 1947	Licences
Chapter 230, R.S.S. 1940 Chapter 90, 1948 Chapter 88, 1949	The Book Agents Act	Licences
Chapter 250, R.S.S. 1940 Chapter 58, 1942	The Sheep Protection and Dog Licensing Act	Licences
Chapter 103, 1948 Chapter 83, 1951	The Boiler and Pressure Vessel Act, 1948	Licences
Chapter 286, R.S.S. 1940	The Sales on Consignment Act	Licences
Chapter 95, 1949 Chapter 79, 1950 Chapter 89, 1952	The Electrical Inspection and Licensing Act, 1949	Licences
Chapter 217, R.S.S. 1940 Chapter 67, 1944 Chapter 83, 1945 Chapter 78, 1948 Chapter 83, 1949	The Pharmacy Act	Miscellaneous licences

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 43, 1947 Chapter 33, 1948 Chapter 42, 1949 Chapter 34, 1950 Chapter 40, 1951 Chapter 48, 1952	The City Act, 1947	Miscellaneous licences, land tax, local improvement taxes, business taxes, rental tax, service tax, amusement tax and tax on special franchises
Chapter 44, 1947 Chapter 34, 1948 Chapter 43, 1949 Chapter 35, 1950 Chapter 41, 1951 Chapter 49, 1952	The Town Act, 1947	Miscellaneous licences, land tax, local improvement taxes, business taxes, rental tax, service tax, amusement tax and tax on special franchises
Chapter 31, 1946 Chapter 45, 1947 Chapter 35, 1948 Chapter 44, 1949 Chapter 36, 1950 Chapter 42, 1951	The Village Act, 1946	Miscellaneous licences, land taxes, business tax, and tax on special franchises
Chapter 37, 1950 Chapter 43, 1951 Chapter 50, 1952	The Rural Municipality Act, 1950	Miscellaneous licences, land taxes, business taxes and tax on special franchises, also hospital tax on all residents Wild lands tax
Chapter 33, 1946 Chapter 47, 1947 Chapter 37, 1948 Chapter 46, 1949 Chapter 38, 1950 Chapter 44, 1951 Chapter 51, 1952	The Local Improvement Districts Act, 1946	Land taxes, business taxes, hospital tax and certain licensing provisions
Chapter 132, R.S.S. 1940 Chapter 39, 1950	The Municipal Public Works Act	Rates, etc., for service such as water, etc.
Chapter 133, R.S.S. 1940	The Municipal Improvements Assistance (Sask.) Act	General municipal levy and frontage tax
Chapter 135, R.S.S. 1940 Chapter 34, 1946 Chapter 40, 1950 Chapter 53, 1952	The Public Libraries Act	General municipal levy
Chapter 136, R.S.S. 1940	The Municipal Telephone Act	Municipal levy
Chapter 137, R.S.S. 1940 Chapter 27, 1941 Chapter 27, 1943 Chapter 42, 1945 Chapter 36, 1946 Chapter 39, 1948 Chapter 45, 1951	The Rural Telephone Act	Telephone tax
Chapter 48, 1947	The Railway Assessment Act, 1947	Assessment by municipalities of railways not exempt from taxation
Chapter 44, 1950 Chapter 47, 1951 Chapter 54, 1952	The Municipal Hail Insurance Act, 1950	Hail tax by municipalities on farm lands
Chapter 154, R.S.S. 1940	The Closing-out Sales Act	Licensing by municipalities of persons conducting closing-out sales
Chapter 155, R.S.S. 1940	The Bread Sales Act	Licensing by municipalities of bakers

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 164, R.S.S. 1940 Chapter 52, 1941 Chapter 48, 1942 Chapter 41, 1943 Chapter 56, 1944 Chapter 65, 1945 Chapter 58, 1947 Chapter 50, 1948 Chapter 56, 1950 Chapter 54, 1951	The Secondary Education Act	High school tax
Chapter 165, R.S.S. 1940 Chapter 53, 1941 Chapter 49, 1942 Chapter 42, 1943 Chapter 57, 1944 Chapter 40, 1944 (2nd Session) Chapter 66, 1945 Chapter 59, 1947 Chapter 51, 1948 Chapter 59, 1949 Chapter 57, 1950 Chapter 55, 1951 Chapter 64, 1952	The School Act	School tax
Chapter 41, 1944 (2nd Session) Chapter 67, 1945 Chapter 52, 1946 Chapter 60, 1947 Chapter 52, 1948 Chapter 60, 1949 Chapter 58, 1950 Chapter 56, 1951 Chapter 65, 1952	The Larger School Units Act, 1944	School tax
Chapter 53, 1948	The School Assessment Act, 1948	School taxes
Chapter 59, 1946 Chapter 67, 1947 Chapter 61, 1948 Chapter 68, 1949 Chapter 63, 1950 Chapter 59, 1951 Chapter 71, 1952	The Stray Animals Act, 1946	Licensing by municipalities of herders, etc.
Chapter 187, R.S.S. 1940 Chapter 65, 1944 Chapter 68, 1947	The Live Stock and Live Stock Products Act	Licensing dealers, etc.
Chapter 188, R.S.S. 1940 Chapter 60, 1946 Chapter 69, 1949	The Pure Bred Sire Areas Act	Licensing of sires
Chapter 65, 1948 Chapter 61, 1951	The Dairy Products Act, 1948	Licensing of creameries, etc.
Chapter 201, R.S.S. 1940	The Milk Control Act	Licensing, Assessment on milk producers and distributors
Chapter 206, R.S.S. 1940 Chapter 76, 1949 Chapter 65, 1950 Chapter 79, 1952	The Horned Cattle Purchases Act	Tax on sale of horned cattle

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 6, 1949 Chapter 6, 1950 Chapter 7, 1951 Chapter 15, 1952	The Highways and Transportation Act, 1949	Licensing ferries and advertising signs
Chapter 268, R.S.S. 1940 Chapter 76, 1941 Chapter 80, 1944 Chapter 53, 1944 (2nd Session) Chapter 102, 1949 Chapter 78, 1951	The Trade Schools Regulation Act	Licensing of all trade schools and their agents
Chapter 270, R.S.S. 1940 Chapter 82, 1944 Chapter 93, 1952	The Coal Miners' Safety and Welfare Act	Licensing managers
Chapter 271, R.S.S. 1940	The Mines Regulation Act	Inspection fee
Chapter 303, R.S.S. 1940 Chapter 69, 1942 Chapter 88, 1944 Chapter 104, 1945 Chapter 97, 1946 Chapter 99, 1947 Chapter 107, 1948 Chapter 112, 1949 Chapter 91, 1950 Chapter 92, 1951 Chapter 103, 1952	The Workmen's Compensation (Accident Fund) Act	Assessment on employers
Chapter 309, R.S.S. 1940	The Female Employment Act	Licensing by municipalities of certain employers of females
Chapter 108, 1947 Chapter 111, 1948 Chapter 118, 1949 Chapter 97, 1950 Chapter 107, 1952	The Union Hospital Act, 1947	Hospital tax levied by municipalities
Chapter 256, R.S.S. 1940 Chapter 77, 1946	The Well Drillers Act	Miscellaneous licence fees
Chapter 74, 1950 Chapter 74, 1951	The Mental Hygiene Act, 1950	Licence fees
Chapter 242, R.S.S. 1940 Chapter 93, 1948	The Drainage Act	Assessments
Chapter 244, R.S.S. 1940 Chapter 71, 1941 Chapter 95, 1948	The Irrigation Districts Act	Assessments
Chapter 245, R.S.S. 1940 Chapter 72, 1941 Chapter 96, 1948 Chapter 75, 1950 Chapter 75, 1951	The Water Users Act	Assessments
Chapter 81, 1950	The Public Health Act, 1950	Licensing undertakers, slaughter houses, etc.
Chapter 25, 1945 Chapter 26, 1949 Chapter 24, 1950	The Commissioners for Oaths Act, 1945	Fee on application
Chapter 120, R.S.S. 1940 Chapter 20, 1941 Chapter 25, 1942	The Benevolent Societies Act	Incorporation fee
Chapter 9, 1950	The Power Commission Act, 1950	Inspection fees

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 208, R.S.S. 1940 Chapter 55, 1942 Chapter 80, 1945 Chapter 76, 1947 Chapter 69, 1948 Chapter 81, 1949 Chapter 68, 1951	The Legal Profession Act	Licences
Chapter 213, R.S.S. 1940 Chapter 73, 1948	The Chartered Accountants Act	Licences
Chapter 218, R.S.S. 1940 Chapter 79, 1948	The Registered Music Teachers Act	Licences
Chapter 219, R.S.S. 1940 Chapter 80, 1948	The Registered Nurses Act	Licences
Chapter 176, R.S.S. 1940 Chapter 57, 1941 Chapter 43, 1944 (2nd Session) Chapter 64, 1947 Chapter 56, 1948 Chapter 64. 1949 Chapter 60, 1950	The Teachers' Federation Act	Licences
Chapter 51, 1945 Chapter 44, 1946 Chapter 45, 1948 Chapter 53, 1949 Chapter 48, 1950 Chapter 50, 1951	The Community Planning Act, 1945	Fees for services
Chapter 28, R.S.S. 1940 Chapter 6, 1946 Chapter 10, 1947 Chapter 9, 1951	The Telephone and Telegraph Department Act	Fees for services
Chapter 72, 1951	The Marriage Act, 1951	Legal fees
Chapter 232, R.S.S. 1940	The Marriage Settlement Act	Legal fees
Chapter 235, R.S.S. 1940 Chapter 68, 1941 Chapter 71, 1944 Chapter 73, 1951	The Infants Act	Fees for services
Chapter 240, R.S.S. 1940 Chapter 70, 1941 Chapter 51, 1943 Chapter 72, 1944	The Administrator of Estates of the Mentally Incompetent Act	Fees for services
Chapter 78, 1944 Chapter 95, 1945 Chapter 83, 1946 Chapter 100, 1949 Chapter 92, 1952	The Cancer Control Act, 1944	Fees for services
Chapter 32, R.S.S. 1940 Chapter 14, 1945 Chapter 12, 1948	The Local Government Board Act	Fees for services
Chapter 13, 1950 Chapter 17, 1951	The Vital Statistics Act, 1950	Registration fees
Chapter 98, R.S.S. 1940 Chapter 19, 1941 Chapter 20, 1942 Chapter 19, 1943 Chapter 30, 1945 Chapter 24, 1946 Chapter 37, 1947 Chapter 34, 1949 Chapter 27, 1950 Chapter 34, 1951 Chapter 42, 1952	The Land Titles Act	Fees for services

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 52, 1942 Chapter 61, 1944 Chapter 71, 1945 Chapter 55, 1946 Chapter 65, 1947 Chapter 57, 1948 Chapter 65, 1949 Chapter 61, 1950 Chapter 58, 1951 Chapter 69, 1952	The Teachers' Superannuation Act, 1942	Levy on salaries of teachers for superannuation
Chapter 9, R.S.S. 1940 Chapter 6, 1942 Chapter 7, 1944 Chapter 4, 1946 Chapter 5, 1947 Chapter 7, 1948 Chapter 4, 1951 Chapter 10, 1952	The Public Service Superannuation Act	Levy for superannuation
Chapter 10, R.S.S. 1940 Chapter 4, 1943 Chapter 8, 1944	The Telephone Department Superannuation Act	Levy for superannuation
Chapter 11, R.S.S. 1940 Chapter 5, 1943 Chapter 9, 1944 Chapter 5, 1945 Chapter 4, 1950	The Workmen's Compensation Board Superannuation Act	Levy for superannuation
Chapter 52, 1950 Chapter 59, 1952	The Rural Municipal Secretary Treasurers' Superannuation Act, 1950	Levy for superannuation
Chapter 91, 1946 Chapter 94, 1947 Chapter 106, 1948 Chapter 106, 1949 Chapter 87, 1950 Chapter 87, 1951 Chapter 95, 1952	The Child Welfare Act, 1946	Fees for services
Chapter 283, R.S.S. 1940 Chapter 81, 1941 Chapter 97, 1947 Chapter 109, 1949 Chapter 98, 1952	The Partnership Act	Fees for services
Chapter 288, R.S.S. 1940 Chapter 61, 1943 Chapter 94, 1946 Chapter 100, 1952	The Bills of Sale Act	Fees for services
Chapter 289, R.S.S. 1940	The Assignment of Book Debts Act	Fees for services
Chapter 290, R.S.S. 1940	The Corporation Securities Registration Act	Fees for services
Chapter 291, R.S.S. 1940 Chapter 98, 1947 Chapter 111, 1949	The Conditional Sales Act	Fees for services
Chapter 113, 1947 Chapter 115, 1948 Chapter 121, 1949	The Change of Name Act, 1947	Fees for services
Chapter 16, R.S.S. 1940 Chapter 8, 1945	The Public Officials Security Act	Fees for services
Chapter 25, R.S.S. 1940	The Provincial Secretary's Act	Licence fees and fees for services, etc.
Chapter 60, R.S.S. 1940 Chapter 11, 1942 Chapter 27, 1951	The Court of Appeal Act	Court and legal fees and charges

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 61, R.S.S. 1940 Chapter 9, 1943 Chapter 15, 1944 Chapter 17, 1946 Chapter 25, 1948 Chapter 24, 1949 Chapter 28, 1951 Chapter 33, 1952	The King's Bench Act	Court and legal fees and charges
Chapter 62, R.S.S. 1940 Chapter 10, 1943 Chapters 16 and 17, 1944 Chapter 30, 1947 Chapter 29, 1951	The District Courts Act	Court and legal fees and charges
Chapter 63, R.S.S. 1940 Chapter 12, 1942 Chapter 11, 1943 Chapter 18, 1944 Chapter 23, 1945 Chapter 18, 1946 Chapter 31, 1947 Chapter 26, 1948 Chapter 25, 1949	The Surrogate Courts Act	Court and legal fees and charges
Chapter 66, R.S.S. 1940 Chapter 20, 1946 Chapter 23, 1950	The Jury Act	Fees for services
Chapter 71, R.S.S. 1940 Chapter 14, 1941 Chapter 16, 1942	The Judges' Orders Enforcement Act	Court fees and charges
Chapter 76, R.S.S. 1940	The Crown Administration of Estates Act	Fees for services
Chapter 77, R.S.S. 1940	The Reciprocal Enforcement of Judgments Act	Court fees and costs
Chapter 78, R.S.S. 1940	The Judgments Extension Act	Court fees and costs
Chapter 81, R.S.S. 1940 Chapter 15, 1941 Chapter 17, 1942 Chapter 14, 1943	The Executions Act	Fees for services
Chapter 82, R.S.S. 1940 Chapter 16, 1941 Chapter 18, 1942 Chapter 27, 1948 Chapter 27, 1949 Chapter 38, 1952	The Creditors' Relief Act	Fees for services
Chapter 83, R.S.S. 1940	The Distress Act	Fees for services
Chapter 86, R.S.S. 1940	The Small Debts Recovery Act	Fees for services and court fees
Chapter 90, R.S.S. 1940	The Libel and Slander Act	Fees for services
Chapter 94, R.S.S. 1940 Chapter 28, 1948 Chapter 33, 1949 Chapter 40, 1952	The Police Magistrates Act	Fees for services and court fees
Chapter 95, R.S.S. 1940	The Magistrates Act	Court fees
Chapter 103, R.S.S. 1940 Chapter 24, 1944 Chapter 39, 1947 Chapter 29, 1950	The Land Surveys Act	Fees for services and levy on lands
Chapter 119, R.S.S. 1940 Chapter 33, 1945	The Companies Winding Up Act	Fees for services

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 124, R.S.S. 1940 Chapter 36, 1945 Chapter 28, 1946 Chapter 32, 1948 Chapter 33, 1950	The Mutual Medical and Hospital Benefit Associations Act	Fees for services
Chapter 51, 1946 Chapter 57, 1947 Chapter 49, 1948 Chapter 55, 1950 Chapter 63, 1952	The University Act, 1946	Fees by students
Chapter 174, R.S.S. 1940	The Education of Blind and Deaf Persons Act	Fees by students and municipalities
Chapter 66, 1950 Chapter 80, 1952	The Co-operative Associations Act, 1950	Registration fees
Chapter 298, R.S.S. 1940 Chapter 82, 1941 Chapter 67, 1942 Chapter 64, 1943	The Garage Keepers Act	Registration fees
Chapter 316, R.S.S. 1940 Chapter 85, 1941 Chapter 103, 1946 Chapter 113, 1948 Chapter 98, 1950 Chapter 99, 1951 Chapter 108, 1952	The Tuberculosis Sanatoria and Hospitals Act	Municipal levy
Chapter 211, R.S.S. 1940 Chapter 70, 1951	The Anatomy Act	Licence fees and inspection fees
Chapter 102, R.S.S. 1940	The Names of Homes Act	Fees for services
Chapter 30, R.S.S. 1940 Chapter 8, 1946 Chapter 20, 1952	The King's Printer's Act	Fees and charges for services
Chapter 31, 1948 Chapter 41, 1949 Chapter 32, 1950 Chapter 39, 1951 Chapter 47, 1952	The Credit Union Act, 1948	Registration fees, etc.
Chapter 180, R.S.S. 1940 Chapter 63, 1944 Chapter 45, 1944 (2nd Session) Chapter 66, 1946 Chapter 73, 1947 Chapter 68, 1948 Chapter 79, 1949 Chapter 67, 1950 Chapter 81, 1952	The Co-operative Marketing Associations Act	Registration fees, etc.
Chapter 183, R.S.S. 1940 Chapter 57, 1946 Chapter 59, 1948 Chapter 70, 1952	The Horse Breeders Act	Registration fees and fees for services
Chapter 53, R.S.S. 1940	Liquor Exporters Taxation Act	Exporters tax
Chapter 23, 1952	The Automobile Accident Insurance Act, 1952	Insurance fees
Chapter 5, 1944 (2nd Session) Chapter 6, 1945 Chapter 5, 1951 Chapter 11, 1952	The Liquor Board Superannuation Act, 1944	Levy for superannuation

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 10, 1944 Chapter 5, 1946 Chapter 6, 1951 Chapter 12, 1952	The Power Commission Superannuation Act, 1944	Levy for superannuation
Chapter 49, 1943 Chapter 85, 1948 Chapter 70, 1950	The Chiropractic Act, 1943	Professional fees
Chapter 68, 1944 Chapter 84, 1948	The Osteopathic Practice Act, 1944	Professional fees
Chapter 84, 1945 Chapter 77, 1947 Chapter 86, 1948 Chapter 84, 1949	The Physical Therapists Act, 1945	Professional fees
Chapter 50, 1943 Chapter 87, 1948	The Chiropody Profession Act, 1943	Profession fees
Chapter 68, 1946 Chapter 89, 1948 Chapter 85, 1949	The Agrologists Act, 1946	Profession fees
Chapter 24, 1948 Chapter 23, 1949 Chapter 22, 1950	The Mineral Taxation Act, 1948	Tax on mineral rights
Chapter 35, 1946 Chapter 41, 1950	The Regional Libraries Act, 1946	Municipal levy for libraries
Chapter 63, 1946	The Plant Pests Act, 1946	Registration fees
Chapter 70, 1947 Chapter 65, 1951	The Vegetable and Honey Sales Act, 1947	Registration fees and fees for inspection
Chapter 85, 1946	The Frozen Food Locker Act, 1946	Licence fees
Chapter 18, 1945 Chapter 99, 1950 Chapter 67, 1951	The Natural Products Marketing Act, 1945	Licence fees and fees for services
Chapter 72, 1952	The Veterinary Services Act, 1952	Fees for services
Chapter 105, 1945 Chapter 100, 1947	The Blind Workmen's Compensation Act, 1945	Assessments
Chapter 22, 1951	The Fisheries Act, 1951	Licence fees
Chapter 96, 1950 Chapter 96, 1951	The Apprenticeship and Tradesmen's Qualification Act, 1950	Registration and examination fees
Chapter 69, 1944 (2nd Session) Chapter 108, 1945 Chapter 98, 1946 Chapter 102, 1947 Chapter 92, 1950 Chapter 93, 1951	The Trade Union Act, 1944	Union fees
Chapter 103, 1949	The Passenger and Freight Elevator Act, 1949	Inspection fees and licences
Chapter 295, R.S.S. 1940 Chapter 101, 1952	The Coal Mining Industry Act	Licence fees
Chapter 76, 1950	The Game Act, 1950	Licence fees and permits
Chapter 43, R.S.S. 1940	The Provincial Parks and Protective Areas Act	Licence fees
Chapter 255, R.S.S. 1940 Chapter 76, 1946 Chapter 93, 1949	The Oil and Gas Wells Act	Licence fees

Legal Citation	*Title of Enactment*	*Nature of Tax, Licence Fee or Permit*
Chapter 10, 1949 Chapter 8, 1950 Chapter 8, 1951 Chapter 18, 1952	The Department of Social Welfare and Rehabilitation Act, 1949	Licences
Chapter 74, 1948	The Industrial and Cost Accountants Act, 1948	Licences
Chapter 77, 1949	The Margarine Act, 1949	Licences
Chapter 19, 1948 Chapter 18, 1949 Chapter 17, 1950 Chapter 26, 1952	The Northern Administration Act, 1948	Miscellaneous licences, land taxes, business taxes and hospital taxes
Chapter 122, 1949 Chapter 101, 1950 Chapter 102, 1951	The Rural Electrification Act, 1949	Land taxes, for power lines and rates for services
Chapter 62, 1952	The Flin Flon Extension of Boundaries Act, 1952	Municipal licences, taxes, etc.
Chapter 94, 1930 Chapter 61, 1952	The Lloydminster Municipal Amalgamation Act, 1930	Municipal licences, taxes, etc.
Chapter 73, 1952	The Poultry Brand Act, 1952	Licences
Chapter 88, 1952	The Oil and Gas Conservation Act, 1952	Licences

Notwithstanding anything contained in paragraph three of clause sixteen, any increase in a fee imposed or fixed pursuant to authority conferred by an enactment listed in this Appendix shall, if the fee would have been a corporation tax but for the inclusion in this Appendix of the enactment pursuant to which it is imposed or fixed, be subject to the limitations imposed by item (i) of sub-paragraph (*b*) of paragraph one of clause sixteen.

Notwithstanding anything in this agreement, where an enactment enumerated in this Appendix empowers the province or a municipality to impose a tax, fee, royalty or other levy without defining the basis upon which it may be imposed or limiting the amount, the province will not impose or permit a municipality to impose a corporation tax, corporation income tax, individual income tax or succession duty as defined in this agreement.

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Canada.
Tax rental agreement between
the Government of Canada and
39769360 LAW